Local Government Mandate Statement Kentucky Legislative Research Commission 2022 Regular Session

Part I: Measure Information

Bill Request #: 1903
Bill #: HB 504 GA
Document ID #: 6222
Bill Subject/Title: AN ACT relating to special purpose governmental entities.
Sponsor: Representative Matt Lockett
Unit of Government: X City X County X Urban-County X Charter County X Consolidated Local X Government Office(s) Impacted: Fiscal courts and legislative bodies of cities or equivalents
Requirement: X Mandatory Optional
Effect on Powers & Duties: Modifies ExistingX Adds New Eliminates Existing
Part II: Bill Provisions and the Estimated Fiscal Impact Relating to Local Government

HB 504, if enacted, provides a refund process for taxpayers who pay a property tax or a fee that was levied on or after January 1, 2021 by a special purpose governmental entity without approval from the governing body of the city or county as required by KRS 65A.110. It also makes various technical changes to the reference of KRS Chapter 65A.

HB 504 requires approval by the establishing entity or governing body before a refund can be issued. The approval process for a refund is expected to have a minimal negative fiscal impact on cities and counties.

Part III: Differences to Local Government Mandate Statement from Prior Versions

Part II, above, pertains to HB 504 GA version. The GA version is the same as the bill as introduced. HB 504 passed its chamber of origin without any amendments or substitutes.

Data Source(s): LRC Staff, KLC

Preparer:Cynthia BrownReviewer:MDKLDate:2/25/22